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Finance Act, 2001

Section 80 - AMENDMENT OF SECTION 234C Insection 234C of the Income-tax Act-, in sub-section

1), with effect from the 1st day of June, 2001," (i) in clause (a), in sub-clauses (i) and (ii), for the words "one and one-half per cent", the words "one and one-fourth per cent" shall be substituted; (ii) in clause (b), in sub-clauses (i) and (ii), for the words "one and one-half per cent", the words "one and one-fourth per cent" shall be substituted.